

**Universal Fellowship of Metropolitan Community Churches**  
**Balance Sheet Prev Year Comparison**  
As of January 31, 2018

	<u>Jan 31, 18</u>	<u>Jan 31, 17</u>	<u>\$ Change</u>
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
1020 · CASH-GENERAL CHECKING BofA	46,315.31	24,677.13	21,638.18
1021 · Savings - BOA			
003 · BOA Savings - API	72.29	0.00	72.29
004 · BOA Savings - Ibero America			
0041 · BOA - ICM Guadalajara	0.00	12,486.24	-12,486.24
0042 · BOA - Brazil	0.00	34.96	-34.96
0043 · BOA - ICM Santo Domingo/DR	0.00	2,588.36	-2,588.36
0044 · BOA - ICM Cuba	1,579.00	32,472.32	-30,893.32
0047 · BOA Savings - ICM Casa de Luz	0.00	841.34	-841.34
0048 · BOA - Hispanic Coachella Valley	477.00	477.00	0.00
0049 · US/Canada Hispanic Emerging Min	1,550.00	1,550.00	0.00
0050 · BOA - ICM Puebla	0.00	136.41	-136.41
<b>Total 004 · BOA Savings - Ibero America</b>	<b>3,606.00</b>	<b>50,586.63</b>	<b>-46,980.63</b>
0046 · BOA - Garner Institute Funds	137.91	4,871.74	-4,733.83
006 · BOA Leadership Dev. Africia			
0061 · Uganda	162.18	114.08	48.10
006 · BOA Leadership Dev. Africia - Other	98.67	0.00	98.67
<b>Total 006 · BOA Leadership Dev. Africia</b>	<b>260.85</b>	<b>114.08</b>	<b>146.77</b>
007 · BOA Savings - Global Justice	0.00	935.78	-935.78
0071 · BOA - Global Justice Institute	97.15	0.00	97.15
011 · BOA Savings - Disaster Relief	694.38	823.08	-128.70
012 · BOA Savings - Youth DR	0.00	2,635.00	-2,635.00
014 · BOA Savings - Jamaica	0.00	520.50	-520.50
016 · BOA Savings - PAD Conference	0.00	5,363.26	-5,363.26
017 · BOA Savings - Virtual Church	0.00	137.00	-137.00
018 · BOA Savings-You, A Faith Fits	0.00	1,024.00	-1,024.00
022 · BOA Savings-OP Cash Reserve	943.77	164.11	779.66
0221 · BOA Savings - Online Classes	821.40	2,151.89	-1,330.49
0227 · Reserved Cash	7,000.00	0.00	7,000.00
025 · BOA Savings - Clergy Grant	0.00	800.00	-800.00
0290 · LEAD Pilot Project	4,772.07	2,000.00	2,772.07
030 · BOA Savings Judy Dale Lay Lead.	4,749.23	4,809.23	-60.00
031 · BOA Savings - Carpenter Grant			
00312 · Carpenter Grant 2014	0.00	12,622.64	-12,622.64
00313 · Academy for Spiritual Formation	21,001.46	38,627.95	-17,626.49
00315 · Clergy Communities of Practice	10,979.95	22,535.25	-11,555.30
<b>Total 031 · BOA Savings - Carpenter Grant</b>	<b>31,981.41</b>	<b>73,785.84</b>	<b>-41,804.43</b>
035 · BOA Savings - GC 2016			
0350 · BOA - GC Registration	0.00	30,206.89	-30,206.89
0351 · BOA Saving BOA - Be A Gem	0.00	1,732.58	-1,732.58
0352 · BOA - Savings - GC Exhibitor	0.00	2,751.85	-2,751.85

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Total 035 - BOA Savings - GC 2016	0.00	34,691.32	-34,691.32
037 - BOA Savings - New England Minis	0.00	257.25	-257.25
038 - Fellowship Sunday/Anniversary	731.62	0.00	731.62
039 - Clergy Licenses	922.26	1,665.02	-742.76
041 - OFLD Scholarship Fund	3,434.34	3,407.05	27.29
042 - Progressive Christian Ministrie	55.00	0.00	55.00
<b>044 - BOA - Network</b>			
0223 - BOA Savings Heartland Gathering	0.00	785.93	-785.93
0440 - UK Network	0.00	7.19	-7.19
0441 - North Central Network	0.00	2,914.19	-2,914.19
0444 - Texas & New Mexico	240.25	332.03	-91.78
0445 - Western US/Southwestern Network	0.00	1,420.33	-1,420.33
0446 - South Gulf Coast Network	0.00	1,777.55	-1,777.55
0447 - All Florida Network	25.00	654.87	-629.87
0448 - NE Network	0.00	530.37	-530.37
0500 - Central US Eastern Network	0.00	400.00	-400.00
0501 - Canada Network	0.00	97.58	-97.58
044 - BOA - Network - Other	0.00	6,255.25	-6,255.25
<b>Total 044 - BOA - Network</b>	<u>265.25</u>	<u>15,175.29</u>	<u>-14,910.04</u>
046 - BOA - Savings - Global Dev Miss	0.00	505.06	-505.06
047 - BOA - Church Life & Health	0.00	1,974.89	-1,974.89
070 - Audit Expenses	0.00	330.00	-330.00
101 - BOA - Queer Hope-Nancy's Book	0.00	149.26	-149.26
103 - BOA - D. Berry Scholarship Fund	2,906.65	200.00	2,706.65
110 - BOA - 50th Anniversary	211.51	211.51	0.00
1111 - Inter company bank account	-1,056.90	0.00	-1,056.90
150 - Helsinki	201.00	232.67	-31.67
160 - Diversity	420.00	0.00	420.00
84 - Fellowship Prayer Grant HIV/AIDS	48.31	48.31	0.00
95 - BOA-Tell the Story-Nancy's Book	3,029.59	5,561.09	-2,531.50
97 - BOA - Clergy Well Being	0.00	377.37	-377.37
<b>99 - BOA - Emerging Church</b>			
0090 - Emerging Oasis	0.00	1.64	-1.64
099 - W FI Emerging Church Dev.	0.00	1,000.00	-1,000.00
99 - BOA - Emerging Church - Other	0.00	11,603.07	-11,603.07
<b>Total 99 - BOA - Emerging Church</b>	<u>0.00</u>	<u>12,604.71</u>	<u>-12,604.71</u>
<b>Total 1021 - Savings - BOA</b>	<u>66,305.09</u>	<u>228,112.94</u>	<u>-161,807.85</u>
1026 - BOA Platinum	1,126.21	0.00	1,126.21
1030 - Australia Bank Account	10,385.20	1,764.60	8,620.60
<b>1033 - BANK OF NOVA SCOTIA</b>			
103301 - Scotia Bank -Dev in Canada	4,597.52	3,997.52	600.00
1033 - BANK OF NOVA SCOTIA - Other	-19,678.86	20,018.88	-39,697.74
<b>Total 1033 - BANK OF NOVA SCOTIA</b>	<u>-15,081.34</u>	<u>24,016.40</u>	<u>-39,097.74</u>
1037 - Lloyds Project Account	0.62	0.62	0.00

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<b>1038 · LLOYDS TSB ACCOUNT</b>			
200 · Inclusion Program	537.33	0.00	537.33
1038 · LLOYDS TSB ACCOUNT - Other	2,236.03	1,468.11	767.92
<b>Total 1038 · LLOYDS TSB ACCOUNT</b>	<u>2,773.36</u>	<u>1,468.11</u>	<u>1,305.25</u>
<b>1040 · ASB BANK-NEW ZEALAND</b>	3,359.78	3,359.78	0.00
<b>1042 · PayPal Account</b>			
104201 · New England Campus Ministries	0.00	257.25	-257.25
1042 · PayPal Account - Other	979.16	11,603.68	-10,624.52
<b>Total 1042 · PayPal Account</b>	<u>979.16</u>	<u>11,860.93</u>	<u>-10,881.77</u>
<b>1045 · South Africa at Good Hope MCC</b>	3,530.93	1,412.30	2,118.63
<b>1090 · Morgan Stanley Investments</b>	209,261.14	409,108.28	-199,847.14
<b>1095 · Morgan Stanley Master Card</b>	940.14	504.22	435.92
<b>Total Checking/Savings</b>	<u>329,895.60</u>	<u>706,285.31</u>	<u>-376,389.71</u>
<b>Accounts Receivable</b>			
1110 · Accounts Receivable	69,640.00	86,498.56	-16,858.56
1150 · CLERGY LICENSE RECEIVABLE	0.00	150.00	-150.00
<b>Total Accounts Receivable</b>	<u>69,640.00</u>	<u>86,648.56</u>	<u>-17,008.56</u>
<b>Other Current Assets</b>			
12000 · Undeposited Funds	0.00	7,567.14	-7,567.14
1210 · INVENTORY-MERCHANDISE	20,341.72	20,341.72	0.00
1320 · PREPAID EXPENSE	393.96	338.28	55.68
<b>Total Other Current Assets</b>	<u>20,735.68</u>	<u>28,247.14</u>	<u>-7,511.46</u>
<b>Total Current Assets</b>	<u>420,271.28</u>	<u>821,181.01</u>	<u>-400,909.73</u>
<b>Fixed Assets</b>			
1630 · FURNITURE AND FIXTURES	49,653.60	49,653.60	0.00
1631 · LESS ACCUMULATED DEPRECIATION	-47,366.55	-47,366.55	0.00
1670 · OFFICE EQUIPMENT	212,307.84	212,307.84	0.00
1671 · LESS ACCUMULATED DEPRECIATION	-211,974.81	-211,158.01	-816.80
1680 · Sarasota Property			
1681 · LESS ACCUMULATED DEPREC	-84,442.00	-84,442.00	0.00
1680 · Sarasota Property - Other	334,889.00	334,889.00	0.00
<b>Total 1680 · Sarasota Property</b>	<u>250,447.00</u>	<u>250,447.00</u>	<u>0.00</u>
<b>Total Fixed Assets</b>	<u>253,067.08</u>	<u>253,883.88</u>	<u>-816.80</u>
<b>TOTAL ASSETS</b>	<u><u>673,338.36</u></u>	<u><u>1,075,064.89</u></u>	<u><u>-401,726.53</u></u>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2050 · ACCOUNTS PAYABLE-TRADE	23,564.57	59,737.86	-36,173.29
<b>Total Accounts Payable</b>	<u>23,564.57</u>	<u>59,737.86</u>	<u>-36,173.29</u>
<b>Other Current Liabilities</b>			
2335 · ACCRUED VACATION	82,375.22	91,219.86	-8,844.64
2336 · Accrued Payroll	46,052.00	46,052.00	0.00
2600 · Deferred Revenue			

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26030 - Hispanic Coachella Valley	477.00	477.00	0.00
2680 - Cuba	29,800.00	29,800.00	0.00
<b>Total 2600 - Deferred Revenue</b>	<b>30,277.00</b>	<b>30,277.00</b>	<b>0.00</b>
<b>2650 - Deferred Grant Revenue</b>			
26501 - Carpenter Grant	0.00	12,260.18	-12,260.18
26503 - Carpenter - Spiritual Academy	21,788.32	38,627.95	-16,839.63
26504 - Clergy Communities	9,770.98	22,572.05	-12,801.07
<b>Total 2650 - Deferred Grant Revenue</b>	<b>31,559.30</b>	<b>73,460.18</b>	<b>-41,900.88</b>
<b>Total Other Current Liabilities</b>	<b>190,263.52</b>	<b>241,009.04</b>	<b>-50,745.52</b>
<b>Total Current Liabilities</b>	<b>213,828.09</b>	<b>300,746.90</b>	<b>-86,918.81</b>
<b>Long Term Liabilities</b>			
2471 - Insurance Payments-Retired Mod	21,859.78	21,859.78	0.00
2481 - Deferred Severance Liability	302,769.26	327,769.34	-25,000.08
2482 - Deferred Funeral Liability	18,076.68	18,076.68	0.00
<b>Total Long Term Liabilities</b>	<b>342,705.72</b>	<b>367,705.80</b>	<b>-25,000.08</b>
<b>Total Liabilities</b>	<b>556,533.81</b>	<b>668,452.70</b>	<b>-111,918.89</b>
<b>Equity</b>			
2740 - FUND BALANCE-UNRESTRICTED	998,557.65	998,557.65	0.00
2741 - FUND BALANCE - TEMP RESTRICTED	141,340.28	141,340.28	0.00
30000 - Opening Balance Equity	-21,859.78	-21,859.78	0.00
32000 - Retained Earnings	-980,084.85	-700,539.28	-279,545.57
<b>Net Income</b>	<b>-21,148.75</b>	<b>-10,886.68</b>	<b>-10,262.07</b>
<b>Total Equity</b>	<b>116,804.55</b>	<b>406,612.19</b>	<b>-289,807.64</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>673,338.36</u></b>	<b><u>1,075,064.89</u></b>	<b><u>-401,726.53</u></b>

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	<b>% Change</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1020 · CASH-GENERAL CHECKING BofA	87.69%
1021 · Savings - BOA	
003 · BOA Savings - API	100.0%
004 · BOA Savings - Ibero America	
0041 · BOA - ICM Guadalajara	-100.0%
0042 · BOA - Brazil	-100.0%
0043 · BOA - ICM Santo Domingo/DR	-100.0%
0044 · BOA - ICM Cuba	-95.14%
0047 · BOA Savings - ICM Casa de Luz	-100.0%
0048 · BOA - Hispanic Coachella Valley	0.0%
0049 · US/Canada Hispanic Emerging Min	0.0%
0050 · BOA - ICM Puebla	-100.0%
<b>Total 004 · BOA Savings - Ibero America</b>	<b>-92.87%</b>
0046 · BOA - Garner Institute Funds	-97.17%
006 · BOA Leadership Dev. Africia	
0061 · Uganda	42.16%
006 · BOA Leadership Dev. Africia - Other	100.0%
<b>Total 006 · BOA Leadership Dev. Africia</b>	<b>128.66%</b>
007 · BOA Savings - Global Justice	-100.0%
0071 · BOA - Global Justice Institute	100.0%
011 · BOA Savings - Disaster Relief	-15.64%
012 · BOA Savings - Youth DR	-100.0%
014 · BOA Savings - Jamaica	-100.0%
016 · BOA Savings - PAD Conference	-100.0%
017 · BOA Savings - Virtual Church	-100.0%
018 · BOA Savings-You, A Faith Fits	-100.0%
022 · BOA Savings-OP Cash Reserve	475.08%
0221 · BOA Savings - Online Classes	-61.83%
0227 · Reserved Cash	100.0%
025 · BOA Savings - Clergy Grant	-100.0%
0290 · LEAD Pilot Project	138.6%
030 · BOA Savings Judy Dale Lay Lead.	-1.25%
031 · BOA Savings - Carpenter Grant	
00312 · Carpenter Grant 2014	-100.0%
00313 · Academy for Spiritual Formation	-45.63%
00315 · Clergy Communities of Practice	-51.28%
<b>Total 031 · BOA Savings - Carpenter Grant</b>	<b>-56.66%</b>
035 · BOA Savings - GC 2016	
0350 · BOA - GC Registration	-100.0%
0351 · BOA Saving BOA - Be A Gem	-100.0%
0352 · BOA - Savings - GC Exhibitor	-100.0%

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Total 035 · BOA Savings - GC 2016	-100.0%
037 · BOA Savings - New England Minis	-100.0%
038 · Fellowship Sunday/Anniversary	100.0%
039 · Clergy Licenses	-44.61%
041 · OFLD Scholarship Fund	0.8%
042 · Progressive Christian Ministrie	100.0%
044 · BOA - Network	
0223 · BOA Savings Heartland Gathering	-100.0%
0440 · UK Network	-100.0%
0441 · North Central Network	-100.0%
0444 · Texas & New Mexico	-27.64%
0445 · Western US/Southwestern Network	-100.0%
0446 · South Gulf Coast Network	-100.0%
0447 · All Florida Network	-96.18%
0448 · NE Network	-100.0%
0500 · Central US Eastern Network	-100.0%
0501 · Canada Network	-100.0%
044 · BOA - Network - Other	-100.0%
Total 044 · BOA - Network	-98.25%
046 · BOA - Savings - Global Dev Miss	-100.0%
047 · BOA - Church Life & Health	-100.0%
070 · Audit Expenses	-100.0%
101 · BOA - Queer Hope-Nancy's Book	-100.0%
103 · BOA - D. Berry Scholarship Fund	1,353.33%
110 · BOA - 50th Anniversary	0.0%
1111 · Inter company bank account	-100.0%
150 · Helsinki	-13.61%
160 · Diversity	100.0%
84 · Fellowship Prayer Grant HIV/AIDS	0.0%
95 · BOA-Tell the Story-Nancy's Book	-45.52%
97 · BOA - Clergy Well Being	-100.0%
99 · BOA - Emerging Church	
0090 · Emerging Oasis	-100.0%
099 · W FI Emerging Church Dev.	-100.0%
99 · BOA - Emerging Church - Other	-100.0%
Total 99 · BOA - Emerging Church	-100.0%
Total 1021 · Savings - BOA	-70.93%
1026 · BOA Platinum	100.0%
1030 · Australia Bank Account	488.53%
1033 · BANK OF NOVA SCOTIA	
103301 · Scotia Bank -Dev in Canada	15.01%
1033 · BANK OF NOVA SCOTIA - Other	-198.3%
Total 1033 · BANK OF NOVA SCOTIA	-162.8%
1037 · Lloyds Project Account	0.0%

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<b>1038 · LLOYDS TSB ACCOUNT</b>	
200 · Inclusion Program	100.0%
1038 · LLOYDS TSB ACCOUNT - Other	52.31%
<b>Total 1038 · LLOYDS TSB ACCOUNT</b>	88.91%
<b>1040 · ASB BANK-NEW ZEALAND</b>	0.0%
<b>1042 · PayPal Account</b>	
104201 · New England Campus Ministries	-100.0%
1042 · PayPal Account - Other	-91.56%
<b>Total 1042 · PayPal Account</b>	-91.75%
<b>1045 · South Africa at Good Hope MCC</b>	150.01%
<b>1090 · Morgan Stanley Investments</b>	-48.85%
<b>1095 · Morgan Stanley Master Card</b>	86.45%
<b>Total Checking/Savings</b>	-53.29%
<b>Accounts Receivable</b>	
1110 · Accounts Receivable	-19.49%
1150 · CLERGY LICENSE RECEIVABLE	-100.0%
<b>Total Accounts Receivable</b>	-19.63%
<b>Other Current Assets</b>	
12000 · Undeposited Funds	-100.0%
1210 · INVENTORY-MERCHANDISE	0.0%
1320 · PREPAID EXPENSE	16.46%
<b>Total Other Current Assets</b>	-26.59%
<b>Total Current Assets</b>	-48.82%
<b>Fixed Assets</b>	
1630 · FURNITURE AND FIXTURES	0.0%
1631 · LESS ACCUMULATED DEPRECIATION	0.0%
1670 · OFFICE EQUIPMENT	0.0%
1671 · LESS ACCUMULATED DEPRECIATION	-0.39%
1680 · Sarasota Property	
1681 · LESS ACCUMULATED DEPREC	0.0%
1680 · Sarasota Property - Other	0.0%
<b>Total 1680 · Sarasota Property</b>	0.0%
<b>Total Fixed Assets</b>	-0.32%
<b>TOTAL ASSETS</b>	-37.37%
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2050 · ACCOUNTS PAYABLE-TRADE	-60.55%
<b>Total Accounts Payable</b>	-60.55%
<b>Other Current Liabilities</b>	
2335 · ACCRUED VACATION	-9.7%
2336 · Accrued Payroll	0.0%
2600 · Deferred Revenue	

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26030 · Hispanic Coachella Valley	0.0%
2680 · Cuba	0.0%
<b>Total 2600 · Deferred Revenue</b>	<b>0.0%</b>
<b>2650 · Deferred Grant Revenue</b>	
26501 · Carpenter Grant	-100.0%
26503 · Carpenter - Spiritual Academy	-43.59%
26504 · Clergy Communities	-56.71%
<b>Total 2650 · Deferred Grant Revenue</b>	<b>-57.04%</b>
<b>Total Other Current Liabilities</b>	<b>-21.06%</b>
<b>Total Current Liabilities</b>	<b>-28.9%</b>
<b>Long Term Liabilities</b>	
2471 · Insurance Payments-Retired Mod	0.0%
2481 · Deferred Severance Liability	-7.63%
2482 · Deferred Funeral Liability	0.0%
<b>Total Long Term Liabilities</b>	<b>-6.8%</b>
<b>Total Liabilities</b>	<b>-16.74%</b>
<b>Equity</b>	
2740 · FUND BALANCE-UNRESTRICTED	0.0%
2741 · FUND BALANCE - TEMP RESTRICTED	0.0%
30000 · Opening Balance Equity	0.0%
32000 · Retained Earnings	-39.9%
<b>Net Income</b>	<b>-94.26%</b>
<b>Total Equity</b>	<b>-71.27%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>-37.37%</u></u></b>